## ASSESSMENT APPEALS BOARD MINUTES COUNTY OF SAN LUIS OBISPO STATE OF CALIFORNIA

Friday, February 27, 1998

The Assessment Appeals Board of the County of San Luis Obispo, State of California, met in regular adjourned session at 9:00 o'clock A.M., in the Board of Supervisors Chambers, County Government Center, San Luis Obispo, California.

PRESENT: Appeals Board Members Mr. Tom Baron, Mr. Harry Yasumoto, and

Chairman David Juhnke

ABSENT: Appeals Board Member None

Mr. Ed Olpin, Deputy County Counsel, is present and represents the Assessment Appeals Board.

Mr. Dick Frank, Assessor, and Mr. Roland Portillo, Deputy Assessor, are present and sworn.

This being the time set for members of the public wishing to address the Board on items not set on the Agenda. Chairperson Juhnke opens the floor without response.

Application No. 1997-163, Mark E. Weber, APN # 014,161,044, are presented. Mr. Mark Weber is present and sworn. Matter is fully discussed, and thereafter, on motion of Mr. Baron, seconded by Mr. Yasumoto, and unanimously carried, Application 1997-163, Weber, is denied for untimely filing. Mr. Frank stipulates that he will send out a member of his staff to review the property.

**Application No. 1997-165, Patrick Devaney,** APN # 077,103,018, is presented. Mr. Patrick Devaney is present and sworn. Mr. Devaney explains that the tax bills and notices were sent to the wrong address. Mr. Frank presents (**Assessor's Exhibit 1 - Chronology of Events**). Discussion regarding the Regular Roll and Supplemental Notices occurs. Mr. Frank stipulates that he will send out a member of his staff to review the property. **Matter is fully discussed, and thereafter, on motion of Mr. Baron, seconded by Mr. Yasumoto, and unanimously carried, Application 1997-165, Devaney, is denied for untimely filing.** 

Application No. 1997-18, Xerox Corporation, APN #806,000,959, is presented. Mr. Ben Clark, Agent, is present and sworn. Discussion regarding the Agent's Authorization occurs, with the Board determining that the Authorization is acceptable. Mr. Portillo presents the Assessor's case (Assessor's Exhibit 1 - Audited Findings) and explains the audit process. Discussion regarding the methodology Santa Clara County used in doing the audit and the decision made by the Santa Clara Assessment Appeals Board occurs. A discussion regarding continuing the hearing occurs, with Mr. Clark strongly objecting to continuing the matter. Mr. Clark presents Applicant's Exhibit A - Purchase Discounts on Xerox Products and Exhibit B - Finance Rate Reduction. Thereafter, on motion of Mr. Baron, seconded by Mr. Yasumoto, and unanimously carried, Application No. 1997-18, Xerox Corporation, is continue to June 19, 1998. Chairperson Juhnke requests that the Assessor submit a statement of the Assessor's position and the Santa Clara Auditor's Findings 30 days in advance of the hearing so the Board may review the information prior to the hearing.

The Clerk presents for approval the Minutes of the January 23, 1998 hearing. Thereafter, on motion of Mr. Yasumoto, seconded by Mr. Baron, and unanimously carried, the Minutes of the January 23, 1998 hearing date are approved as presented and the Chairperson is authorized to sign same.

The Clerk presents a Waiver of Extension of Time for Application No. 1997-30, 1997-93, 1997-94, 1997-95, 1997-96 and 1997-97, Great Western Bank, APN #808-000-248, 003-525-011, 053-011-018, 066-066-015, 074-30-027, and 077-101-039. Thereafter, on motion of Mr. Yasumoto, seconded Mr. Baron, and unanimously carried, Application 1997-30, 1997-93, 1997-94, 1997-95, 1997-96 and 1997-97, Great Western Bank, the Waiver of Extension of Time is approved and the Chairperson is instructed to sign same.

This is the time set for Board members, Assessor and/or Staff to bring up items to be discussed at the next meeting. Mr. Juhnke discusses a letter that was sent to the Editor of a local paper. No action taken.

The Board announces it will be going into Closed Session regarding:

- **I. PENDING LITIGATION** (Gov. Code, § 54956.9) It is the intention of the Board to meet in Closed Session concerning the following:
  - A. Conference with Legal Counsel Existing Litigation (Gov. Code § 54956.9 (a)) (Formally Initiated) (1) Platz & San Luis Butane vs. County of San Luis Obispo

Chairperson Juhnke opens the floor to Public Comment, without response.

On motion of Mr. Yasumoto, seconded by Mr. Baron, and unanimously carried, the Board goes into Closed Session.

On motion of Mr. Yasumoto, seconded by Mr. Baron, and unanimously carried, the Board to comes out of Closed Session. Thereafter, pursuant to the requirements of the Brown Act, County Counsel reports out on the item discussed during Closed Session as follows: Item 1. No report required because no final action was taken. Thereafter, the Board goes back into Open Public Session.

On motion duly made and unanimously carried, the Assessment Appeals Board of the County of San Luis Obispo, State of California, does now adjourn to Friday, March 20, 1998 at 9:00 o'clock a.m. in the Board of Supervisors Chambers, County Government Center, San Luis Obispo, California.

	Chairperson
ATTEST	:
JULIE L	. RODEWALD, County Clerk-Recorder
and Ex-O	officio Clerk of the Assessment Appeals Board
By:	
D	eputy Clerk-Recorder